

Child Tax Credit, CTC, to qualifying taxpayers within these jurisdictions.

The tax codes of Guam and the Virgin Islands mirror that of the Internal Revenue Code, IRC, and taxpayers in these jurisdictions file their annual returns with their respective local departments of revenue and taxation in lieu of filing with the Internal Revenue Service. The revenue and taxation departments of Guam and the Virgin Islands must incorporate all provisions of the IRC related to individual and business taxes for their respective taxpayers, including provisions authorizing tax credits such as the EIC and the CTC. Revenues are retained by local treasuries, which they may use to cover the costs of operating local government agencies and providing for public services.

The coordination of the EIC and CTC is problematic because it requires the treasuries of Guam and the Virgin Islands to pay "refundable" portions of these credits, or those amounts that exceed an individual taxpayer's total tax liability. While I support the EIC and CTC and believe that low-income taxpayers in my district should be able to receive this form of tax relief, requiring the treasuries of Guam and the Virgin Islands to cover all "refundable" portions of these credits constitutes an unfunded federal mandate. In theory, the amount of such credit that exceeds an individual taxpayer's total tax liability is meant to offset the impact of FICA taxes on low-income individuals. While residents of Guam and Virgin Islands pay their FICA taxes to the U.S. Treasury, the territorial treasuries are tasked with covering the cost of the "refundable" portion of this credit out of local revenues. Our cashstrapped treasuries are simply incapable of covering the amount of claimed credit, which constitutes between 6 to 8 percent of all tax revenues in Guam.

Congresswoman CHRISTENSEN and I have been working on a fair resolution to this matter over the past 2 years. We have worked with the Department of the Treasury and the chairmen and ranking members of the House Ways and Means and Senate Finance Committees. The legislation I am introducing today is similar to a bill I introduced last year, H.R. 2186, but with several revisions aimed at facilitating implementation. This legislation proposes a fair federal-territorial cost sharing arrangement which will allow low income citizens in the territories who pay FICA taxes to realize the same tax benefits as their counterparts in the 50 States and the District of Columbia without bankrupting the local treasuries of Guam and the Virgin Islands.

I look forward to working with House Ways and Means Committee Chairman THOMAS and Ranking Member RANGEL on this legislation.

IN HONOR OF THEODORE
REKLINSKI

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Mr. KUCINICH. Mr. Speaker, I rise today in honor and recognition of Theodore "Ted" Reklinski, upon the occasion of his retirement after more than 30 years of dedicated service with the Social Security Administration, where he worked diligently on behalf of the citizens of our community.

Mr. Reklinski began working as a Claims Representative for the SSA in 1973. He quickly ascended through the ranks, and by 1980, he was promoted to the position of Operations Supervisor at the Painseville office. In 1987, he returned to the Cleveland office as Operations Supervisor, and moved to the west side office in 1994. Mr. Reklinski's expertise, diligence and keen understanding of the complexities of our Social Security system, enabled him to provide solutions for countless individuals, children and families in critical need of assistance.

Beyond his outstanding service to his constituents, Mr. Reklinski forged solid bonds with community leaders and agencies. He served as an invaluable contact for my Congressional Staff, and his work reflected diligence and heart, enabling my Congressional Staff to assist our constituents and their families when needed.

Mr. Speaker and Colleagues, please join me in honor, gratitude and recognition of Mr. Ted Reklinski, for his exceptional work and advocacy on behalf of the citizens of our Cleveland community. His integrity and expertise, and more importantly, his sincere concern for others has uplifted the lives of countless citizens throughout our District.

A TRIBUTE TO THE UNITED JEWISH ORGANIZATIONS OF WILLIAMSBURG

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Mr. TOWNS. Mr. Speaker, I rise today in recognition of a distinguished organization, the United Jewish Organizations of Williamsburg. It is an honor to represent The United Jewish Organizations of Williamsburg in the House of Representatives and it behooves us to pay tribute to such a selfless organization.

Mr. Speaker, The United Jewish Organizations of Williamsburg was founded in 1966 to help families in need in South Williamsburg. Over the course of its Thirty-Nine years of service to the Brooklyn community The United Jewish Organizations of Williamsburg has thrived marvelously where today it represents more than 50,000 community residents and 148 not-for-profits, religious, educational, charitable organizations and civic associations in the Jewish community of Williamsburg, Clinton Hill and Bedford-Stuyvesant.

Under the tutelage of their President, Rabbi David Niederman, The United Jewish Organizations of Williamsburg has established itself as a direct provider of social and housing services and is the address for urban planning, public health and community development services for the Jewish community of Greater Williamsburg.

The United Jewish Organizations of Williamsburg, has been a leader in providing low-income housing to the Williamsburg community. Their most recent project includes the development of a waterfront property at the site of the former Schaeffer Brewery, which has 149 housing units reserved for low-income people. Additionally, they are the central address for the New York State and New York City Departments of Health and the Center for Disease Control in researching and conducting

pilot projects on Cancer and Shigellosis in the culturally rich Hasidic Jewish community. They also have been instrumental in providing treatment to those suffering from the adverse effects of tobacco as well as being involved in collaborative efforts with other not-for-profits to providing for the overall betterment of the Williamsburg community.

Mr. Speaker, I believe that it is incumbent on this body to recognize the achievements of the United Jewish Organizations of Williamsburg. After the destruction and decimation of many Hasidic dynasties in Europe during the Holocaust, it is truly an inspiration to see the Hasidic sects of Satmar, Pupa, Vishnitz, Vien, Tzelem, Skver, Klausenberg and Spinka join together under the umbrella of The United Jewish Organizations of Williamsburg and call Brooklyn their home.

Mr. Speaker, may our country continue to benefit from the civic actions of The United Jewish Organizations of Williamsburg and community groups similar to them.

HONORING THE 2005 ALICE PAUL
EQUALITY AWARD RECIPIENTS

HON. ROBERT E. ANDREWS

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Mr. ANDREWS. Mr. Speaker, I rise today to honor the recipients of the 2005 Alice Paul Equality Award: Vivian Sanks King, Esquire; Jennifer S. Macleod, Ph.D.; Ruth B. Mandel, Ph.D.; and the Honorable Sylvia B. Pressler. These remarkable individuals have helped to build a more just reality for women in New Jersey and beyond.

For 20 years, the Alice Paul Institute has worked to empower women and girls to become leaders in their communities, careers, and daily lives. Born in Mt. Laurel, NJ, Alice Paul was a lifelong advocate for equal rights for women, and led the final campaign for women's right to vote. She authored and lobbied for the Equal Rights Amendment, a much needed piece of legislation that would guarantee the equality of rights under the law for all persons regardless of gender.

The recipients of the 2005 Alice Paul Equality Award have all demonstrated a strong commitment to advancing women's equality throughout their lives. Vivian Sanks King, Esquire, currently serving as Vice President of Legal Management and General Counsel of the University of Medicine and Dentistry of New Jersey, is a community leader in the health law field, and is one of the first African-American attorneys appointed to head the legal department of a major academic medical center and university. Dr. Jennifer Macleod is an outspoken advocate for women's equality: she is a leader in the fight for the passage of the Equal Rights Amendment, and was a co-founder and first president of the first NOW chapter in New Jersey. Dr. Ruth Mandel, currently the Director of the Eagleton Institute of Politics at Rutgers University, teaches and writes about U.S. women's political leadership, and has received numerous distinctions for her extraordinary public service. The Honorable Sylvia Pressler, recently retired, served as the presiding judge for administration of the Appellate Division of the Superior Court of New Jersey. She was the first female appellate law clerk and the second woman ever to

serve on the appellate court. These four remarkable women deserve our thanks for their outstanding work on behalf of women in New Jersey and everywhere.

Mr. Speaker, there remains today an equality gap between women and men that contradicts the basic principles of our great Nation. With the tireless efforts of the Alice Paul Institute and the 2005 Alice Paul Equality Award honorees, this gap is being closed. I thank all those who have sought a more just America through the advancement of equality for women, and encourage my colleagues to support this cause in the U.S. Congress. Together we can continue to create better opportunities for all women.

IN HONOR OF THE GOLDEN JUBILEE OF SISTER MARY HELEN JACZKOWSKI

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Mr. KUCINICH. Mr. Speaker, I rise today in honor and recognition of Sister Mary Helen Jaczowski, upon the joyous occasion of her 50th Jubilee Year. As she has for half a century, Sister Mary Helen continues to serve in dedicated and holy ministry, a ministry of faith that focuses on the children, seniors and families of our community. She teaches by example, and her words and deeds, reflecting kindness, compassion and love, radiate strength and hope within the hearts of many, including my own.

Inspired by a true calling of spiritual and humanitarian duty, Sister Mary Helen began her ministry with a strong foundation in education. She started her life-long career in education by teaching third, fourth and fifth grade students at St. John Cantius School. Sister Mary Helen taught at various parochial schools throughout Cleveland and Northeastern Ohio, and also held leadership roles as assistant principal and principal. To fortify her knowledge and educational expertise, Sister Mary Helen earned a Master's degree in Education along the way. Today, she continues her educational ministry and leadership as assistant principal at Immaculate Conception School in Cleveland's Slavic Village neighborhood.

As a long-time social activist, Sister Mary Helens' unwavering dedication, focused on improving the lives of those around her, is clearly reflected throughout our Cleveland neighborhoods, from Tremont to Slavic Village and beyond. In Slavic Village, Sister Mary Helen led the restoration effort to transform the long-since abandoned Harvard School into an affordable, warm and secure place to call home for senior citizens, now known as the Harvard Village Senior Apartments.

Mr. Speaker and Colleagues, please join me in honor and celebration of the Golden Jubilee of Sister Mary Helen Jaczowski. Her commitment, kindness and caring for the people of our community, from our children to our elderly, has served to lift the spirits of countless individuals, and continues to radiate faith, hope and light throughout our entire community.

HONORING THE BERKELEY POLICE DEPARTMENT

HON. BARBARA LEE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Ms. LEE. Mr. Speaker, I rise today to honor the Berkeley Police Department of Berkeley, California on the occasion of its 100th year of service.

At the time of its founding over a century ago, the Berkeley Police Department was a pioneering institution. Led by August Vollmer, who was elected Town Marshall in 1905 and appointed as Berkeley's first Chief of Police in 1909, the Berkeley Police Department become known for its innovative management and law enforcement methods, and its practices were adopted by other departments nationwide.

Chief Vollmer is considered by many to be the father of modern law enforcement. He was one of the first officials to institute the use of a basic records system, scientific investigation, and motorcycle patrols as law enforcement methods. He sought police officers with good educations, worked with U.C. Berkeley to establish a police school, and also established the department's Law Enforcement Code of Ethics, which prohibited officers from receiving gratuities and from smoking on duty, and also required them to use as little force as possible in making arrests.

In addition to these innovations, Chief Vollmer was also one of the most progressive figures in law enforcement during his time. He recruited the first female and African American officers to the force in Berkeley, and also became a prominent opponent of the death penalty.

In the years since its remarkable founding, the Berkeley Police Department has continued to serve the public with courage and compassion, working to protect the residents of Berkeley and also to become involved in the community. In addition to its establishment of the charitable Christmas in April program in 1991 and other community service projects, the Department has also made a sustained effort to establish an effective model for community-involved policing.

Furthermore, the Berkeley Police Department has devoted considerable resources to the development of other programs of dire importance, such as the Domestic Violence Unit, Youth-Police Workshops with Beat Officers, the Citizens' Academy and Toys 4 Tots with Marines. In recent years, the department has received grants from the Department of Justice, the Office of Traffic Safety and others to institute innovative public safety reforms, and in 2003 reported the city's lowest violent crime rates since 1974.

On April 7, 2005, the Berkeley Police Department will be holding its centennial celebration. I would like to take this opportunity to commend and thank those who have given of themselves to serve the public through their work with the police force. I congratulate the Berkeley Police Department for 100 years of invaluable service, and salute its officers for their tireless efforts to make our community a safer, better place.

A TRIBUTE TO SOUTHERN CALIFORNIA PRESBYTERIAN HOMES

HON. ADAM B. SCHIFF

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Mr. SCHIFF. Mr. Speaker, I rise today to congratulate Southern California Presbyterian Homes for 50 years of providing outstanding housing and health care services to older adults throughout Southern California.

Southern California Presbyterian Homes, a nonprofit corporation, was founded in 1955, as a mission outreach of the Presbyterian Church, to provide quality housing, health, and support services for senior citizens regardless of faith, race, income, or ethnicity. The organization is dedicated to serving the needs of seniors that enrich the physical, social, and spiritual dimensions of their lives.

Southern California Presbyterian Homes has grown from its humble beginnings of one continuing care retirement community in La Jolla in 1955 to 38 facilities in 2005 and serving over 3,300 senior citizens. There are continuing care retirement communities, like Royal Oaks Manor in Bradbury and Windsor Manor in Glendale, that provide multi-level care from independent living through skilled nursing. Kirkwood of Glendale is an assisted living facility that provides a residential alternative to older adults who currently reside in a nursing home or their own homes, and need assistance with activities of daily living and specialized dementia care. Affordable housing facilities such as Rosewood Court in Pasadena, Casa de la Paloma, The Gardens, Otto Gruber House, Palmer House, and Park Paseo in Glendale provide excellent living opportunities and support services for senior with limited incomes. Southern California Presbyterian Homes also provides home and community-based services through its adult day health care center and through Southern California Presbyterian Homes Home Care.

I am proud to recognize Southern California Presbyterian Homes for its 50 years of compassionate care to senior citizens in Southern California and I ask all Members to join me in congratulating Southern California Presbyterian Homes for their remarkable achievements.

TRIBUTE TO CAPTAIN SEAN GRIMES

HON. JOE KNOLLENBERG

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Mr. KNOLLENBERG. Mr. Speaker, today I join the people of the 9th Congressional District and the State of Michigan in honoring the passing of an American hero and patriot, Captain Sean Grimes, who lost his life in the line of duty in Iraq on March 4th. Captain Grimes was assigned to the U.S. Army's 1st Infantry Battalion, 9th Infantry Regiment, 2nd Brigade Combat Team where he served with distinction as a Combat Medic. At the time of his passing, Sean Grimes was 31.

A Bloomfield Hills native, Captain Grimes graduated from Lahser High School in Bloomfield Hills in 1991. Shortly after graduating